

CERTIFICATION OF SERVICE

The undersigned hereby certifies that on September 2, 2008, I served a true copy of the Answer, Summons and Third Party Complaint, pursuant to Local Rule 6.3, to the below parties as follows:

By U.S. Mail  
Third Party Defendant  
Amnon Cohen  
811 Country Club Dr.  
Teaneck, New Jersey 07666-5613

By U.S. Mail  
Securities and Exchange Commission  
Attention: Andrew M. Calamari  
New York Regional Office  
3 World Financial Center  
New York, New York 10281  
Phone: (212) 336-1100

Dated: Brooklyn, New York  
September 2, 2008

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John C. Meringolo, Esq.  
11 Evans Street  
Brooklyn, New York 11201